II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION
of amending and supplementary budget No 1 of the European Communities for the financial year 1991

(91/316/ECSC, EEC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 (7) thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 203 (7) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 (7) thereof,

Having regard to the Treaty amending Certain Financial Provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission of the European Communities which was signed on 22 July 1975,

Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (1), and in particular Article 1 (5) thereof,

Having regard to the Interinstitutional Agreement on budgetary discipline and improvement of the budgetary procedure (2),

Having regard to the general budget of the European Communities for the financial year 1991 (3),

Having regard to preliminary draft amending and supplementary budget No 1 of the European Communities for the financial year 1991 submitted by the Commission,

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(1) OJ No L 356, 31. 12. 1977, p. 1.
(2) OJ No L 185, 15. 7. 1988, p. 33.
(3) OJ No L 30, 4. 2. 1991, p. 3.

Having regard to amending and supplementary budget No 1 of the European Communities for the financial year 1991, established by the Council on 18 March 1991,

Having regard to letter of amendment No 1, submitted by the Commission to preliminary draft amending and supplementary budget No 1 for the financial year 1991,

Having regard to letter of amendment No 2, submitted by the Commission to preliminary draft amending and supplementary budget No 1 for the financial year 1991,

Having regard to letter of amendment No 1, established by the Council on 15 April 1991, to draft amending and supplementary budget No 1 for the financial year 1991,

Having regard to the debates and deliberations of the European Parliament of 16 and 17 April 1991,

Having regard to the deliberations of the Council of 29 April 1991,

Having regard to letter of amendment No 3, submitted by the Commission, to preliminary draft amending and supplementary No 1 for the financial year 1991,

Having regard to letter of amendment No 2, established by the Council on 13 May 1991, to draft amending and supplementary budget No 1 for the financial year 1991,

Having regard to the debates and deliberations of the European Parliament of 14 and 15 May 1991,

Having regard to the resolution adopted by the European Parliament on 15 May 1991,

The procedure laid down in Article 78 of the Treaty establishing the European Coal and Steel Community, Article 203 of the Treaty establishing the European Economic Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES THAT:

Sole Article

Amending and supplementary budget No 1 of the European Communities for the financial year 1991, as annexed hereto, has been finally adopted.

Done at Strasbourg, 15 May 1991.

The President

E. BARÓN CRESPO

AMENDING AND SUPPLEMENTARY BUDGET No 1 OF THE EUROPEAN COMMUNITIES FOR THE FINANCIAL YEAR 1991

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Amounts in this budget document are expressed in ecus unless otherwise indicated.

A. TOTAL REVENUE

Title	Heading	1991 budget	Amending and supplementary budget No 1	New amount
1	Own resources	53 237 917 372	− 172 608 151	53 065 309 221
2	Financial contributions			
3	Surpluses available			
	— Surplus available from the preceding financial year	1 370 700 000	+ 629 300 000	2 000 000 000
	— Surplus own resources resulting from the transfer to the EAGGF Guarantee Section monetary reserve	p.m.	—	p.m.
	— Remainder of the surplus available from 1989	615 932 402	—	615 932 402
	— Surplus of value added tax own resources from corresponding financial contributions and additional resource	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	265 515 382	+ 4 419 642	269 935 024
5	Revenue accruing from the administrative operation of the Institutions	40 269 100	—	40 269 100
6	Contributions to Community programmes, repayment of expenditure and revenue from services rendered against payment	9 449 384	—	9 449 384
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	12 587 000	+ p.m.	12 587 000
9	Miscellaneous revenue	3 768 000	—	3 768 000
	GRAND TOTAL	**55 556 138 640**	**+ 461 111 491**	**56 017 250 131**

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH THIRD COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (1) (a) OF DECISION 88/376/EEC, EURATOM)

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 10			
100	***Levies, premiums, supplementary or compensatory amounts, additional amounts or part amounts and other duties established by the institutions of the European Communities in respect of trade with third countries under the common agricultural policy (Article 2 (1) (a) of Decision 88/376/EEC, Euratom)***			
1000	Levies, premiums, supplementary or compensatory amounts or additional amounts and other duties established by the institutions of the European Communities in respect of trade with third countries under the common agricultural policy (Article 2 (1) (a) of Decision 88/376/EEC, Euratom)	1 260 777 777	+ 15 155 983	1 275 933 760

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH THIRD COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (1) (a) OF DECISION 88/376/EEC, EURATOM)

Article Item	Remarks
100	
1000	*Former Article 100* Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 2 (1) (a) thereof. Levies are variable charges on imports from third countries of agricultural products subject to legislation, the purpose of which is to offset differences between the world prices and the price levels agreed upon for the Community.

Member States	1991 budget	Amemding and supplementary budget No 1	New amount
Belgium	134 201 111	—	134 201 111
Denmark	6 400 000	—	6 400 000
Germany	135 477 778	—	135 477 778
Greece	13 400 000	—	13 400 000
Spain	125 800 000	—	125 800 000
France	76 800 000	—	76 800 000
Ireland	1 900 000	—	1 900 000
Italy	363 200 000	—	363 200 000
Luxembourg	198 888	—	198 888
Netherlands	92 100 000	—	92 100 000
Portugal	118 400 000	+15 155 983	133 555 983
United Kingdom	192 900 000	—	192 900 000
Item 1000 — Total	1 260 777 777	+15 155 983	1 275 933 760

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH THIRD COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (1) (a) OF DECISION 88/376/EEC, EURATOM) *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
100	*(cont'd)*			
1001	Refunds to Portugal of the accession compensation amounts (Article 372 (3) of Portugal's Act of Accession)		– 13 640 385	– 13 640 385
	Article 100 — Total	1 260 777 777	+ 1 515 598	1 262 293 375
	CHAPTER 10 — TOTAL	1 260 777 777	+ 1 515 598	1 262 293 375

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH THIRD COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (1) (a) OF DECISION 88/376/EEC, EURATOM) *(cont'd)*

Article Item	Remarks
100	*(cont'd)*
1001	*New item* Council Decision 91/183/EEC, Euratom of 8 April 1991 on the refunding to Portugal of revenue from accession compensatory amounts applied by Portugal to imports of common wheat from other Member States (OJ No L 91, 12. 4. 1991, p. 57), in an amount not exceeding 400 000 tonnes.

Member States	1991 budget	Amending and supplementary budget No 1	New amount
Belgium		—	—
Denmark		—	—
Germany		—	—
Greece		—	—
Spain		—	—
France		—	—
Ireland		—	—
Italy		—	—
Luxembourg		—	—
Netherlands		—	—
Portugal		– 13 640 385	– 13 640 385
United Kingdom		—	—
Item 1001 — Total		– 13 640 385	– 13 640 385

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLES 2 (1) (c) AND 5 (2) OF DECISION 88/376/EEC, EURATOM

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 1 3			
1 3 0	***Own resources accruing from value added tax pursuant to Articles 2 (1) (c) and 5 (2) of Decision 88/376/EEC, Euratom***	30 522 223 635	– 266 297 982	30 255 925 653
	CHAPTER 1 3 — TOTAL	30 522 223 635	– 266 297 982	30 255 925 653

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLES 2 (1) (c) AND 5 (2) OF DECISION 88/376/EEC, EURATOM

Article Item	Remarks
130	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Articles 2 (1) (c) and 5 (2) thereof. If account is taken of the restriction of Member States' VAT bases to 55 % of GNP and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax within the 1,4 % limit are as follows. The uniform VAT rate is 1,2039 %.

Member States	Actual rate (Financial year 1991)	1991 budget	Amending and supplementary budget No 1	New amount
Belgium	1,4000	1 022 560 000	—	1 022 560 000
Denmark	1,4000	608 860 000	—	608 860 000
Germany	1,3162	8 765 798 033	– 28 998 541	8 736 799 492
Greece	1,3758	469 571 362	– 430 763	469 140 599
Spain	1,3848	2 979 004 993	– 1 705 468	2 977 299 525
France	1,3835	7 087 730 403	– 4 416 748	7 083 313 655
Ireland	1,3758	231 377 502	– 212 255	231 165 247
Italy	1,4000	5 215 000 000	—	5 215 000 000
Luxembourg	1,3758	68 920 958	– 63 223	68 857 734
Netherlands	1,3920	1 609 622 214	– 482 988	1 609 139 226
Portugal	1,3758	392 319 299	– 359 895	391 959 404
United Kingdom	0,4129	2 071 458 872	–229 628 101	1 841 830 771
Article 130 — Total		30 522 223 635	–266 297 982	30 255 925 653

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 14			
140	***Own resources based on gross national product pursuant to Articles 2 (1) (d) and 5 (2) and the first subparagraph of Article 6 of Decision 88/376/EEC, Euratom***			
1400	Own resources based on gross national product pursuant to Articles 2 (1) (d) and 5 (2) of Decision 88/376/EEC, Euratom, with the exception of those to finance the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	7 467 278 075	+ 93 689 831	7 560 967 906

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM

Article Item	Remarks
140	
1400	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Articles 2 (1) (d) and 5 (2) thereof. The uniform rate, excluding the EAGGF monetary reserve, to be applied to Member States' gross national product for the financial year 1991 is 0,1447 %. When allowance is made for the compensation to the United Kingdom, the breakdown of payments is as follows:

Member States	1991 budget	Amending and supplementary budget No 1	New amount
Belgium	229 026 862	+ 2 887 680	231 914 542
Denmark	155 789 150	+ 2 270 861	158 060 011
Germany	1 954 563 189	+22 891 652	1 977 454 841
Greece	88 684 487	+ 1 038 664	89 723 151
Spain	588 464 485	+ 6 892 039	595 356 524
France	1 391 059 095	+16 291 949	1 407 351 044
Ireland	43 698 566	+ 511 793	44 210 359
Italy	1 439 840 038	+22 445 452	1 462 285 490
Luxembourg	13 016 594	+ 152 449	13 169 043
Netherlands	328 990 840	+ 3 853 109	332 843 949
Portugal	74 094 459	+ 867 787	74 962 246
United Kingdom	1 160 050 310	−13 586 396	1 173 636 706
Item 1400 — Total	7 467 278 075	+93 689 831	7 560 967 906

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
140	*(cont'd)*			
1401	Own resources based on gross national product pursuant to Articles 2 (1) (d) and the first subparagraph of Article 6 of Decision 88/376/EEC, Euratom to finance the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	1 004 544 162	—	1 004 544 162
	Article 140 — Total	8 471 822 237	+ 93 689 831	8 565 512 068
	CHAPTER 14 — TOTAL	8 471 822 237	+ 93 689 831	8 565 512 068

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM *(cont'd)*

Article Item	Remarks
140	*(cont'd)*
1401	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 2 (1) (d) and the first subparagraph of Article 6 thereof.
	The provisional amount is produced by applying a rate of 0,0196 % to Member States' gross national product.
	The breakdown of payments is as follows :

Member States	1991 budget	Amending and supplementary budget No 1	New amount
Belgium	30 765 307	—	30 765 307
Denmark	19 956 246	—	19 956 246
Germany	268 107 482	—	268 107 482
Greece	12 164 853	—	12 164 853
Spain	80 719 688	—	80 719 688
France	190 811 612	—	190 811 612
Ireland	5 994 133	—	5 994 133
Italy	179 824 002	—	179 824 002
Luxembourg	1 785 487	—	1 785 487
Netherlands	45 127 682	—	45 127 682
Portugal	10 163 539	—	10 163 539
United Kingdom	159 124 131	—	159 124 131
Item 1401 — Total	1 004 544 162	—	1 004 544 162

However the amount actually to be paid will be limited to the amount of the transfer from Chapter B1-5 0 of the statement of expenditure of Section III 'Commission' of the general budget for the monetary reserve and the corresponding refunds to the two new Member States.

CHAPTER 19 — COSTS INCURRED BY THE MEMBER STATES IN THE COLLECTION OF OWN RESOURCES

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 19			
190	***Costs incurred by the Member States in the collection of own resources***	– 1 582 652 388	– 1 515 598	– 1 584 167 986
	CHAPTER 19 — TOTAL	– 1 582 652 388	– 1 515 598	– 1 584 167 986
	Title 1 — Total	**53 237 917 372**	**– 172 608 151**	**53 065 309 221**

CHAPTER 19 — COSTS INCURRED BY THE MEMBER STATES IN THE COLLECTION OF OWN RESOURCES

Article Item	Remarks
190	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 2 (3) thereof.

Member States	1991 budget	Amending and supplementary budget No 1	New amount
Belgium	– 103 009 711	—	– 103 009 711
Denmark	– 28 203 889	—	– 28 203 889
Germany	– 449 168 922	—	– 449 168 922
Greece	– 22 341 844	—	– 22 341 844
Spain	– 76 743 600	—	– 76 743 600
France	– 225 159 700	—	– 225 159 700
Ireland	– 21 273 178	—	– 21 273 178
Italy	– 176 078 178	—	– 176 078 178
Luxembourg	– 1 113 555	—	– 1 113 555
Netherlands	– 137 959 389	—	– 137 959 389
Portugal	– 25 869 056	– 1 515 598	– 27 384 654
United Kingdom	– 315 731 366	—	– 315 731 366
Article 190 — Total	– 1 582 652 388	– 1 515 598	– 1 584 167 986

TITLE 3

SURPLUSES AVAILABLE

CHAPTER 30 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 30			
300	***Surplus available from the preceding financial year***	1 370 700 000	+ 629 300 000	2 000 000 000
	CHAPTER 30 — TOTAL	1 986 632 402	+ 629 300 000	2 615 932 402
	Title 3 — Total	**1 986 632 402**	**+ 629 300 000**	**2 615 932 402**

TITLE 3

SURPLUSES AVAILABLE

CHAPTER 30 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article Item	Remarks
300	Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (JO No L 70, 16. 3. 1990, p. 1). Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1). Article 32 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue expenditure in the budget of the subsequent financial year. The relevant estimates of such revenue or expenditure are entered in the budget during the budget procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 14 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EEC, Euratom) No 1552/89. After the closure of the accounts for each financial year, any discrepancy with the estimates is be entered in the budget for the following financial year through a supplementary or amending budget. A deficit is entered in Chapter B0-3 0 of the statement of expenditure of Section III 'Commission' of the general budget. For the financial year 1990, the surplus is estimated at ECU 2 000 million.

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 40			
400	***Proceeds of the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and Members of the governing bodies of the European Investment Bank, its staff and persons in receipt of a pension***	168 482 890	+ 2 716 791	171 199 681
401	***Staff contributions to the pension scheme***	80 046 832	+ 1 343 464	81 390 296

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Remarks		
400	Protocol on the privileges and immunities of the European Communities, and in particular Article 13 thereof.		
	Council Regulation 422/67/EEC, 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission and of the President, Judges, Advocates-General and Registrar of the Court of Justice (OJ No 187, 8. 8. 1967, p. 1), as last amended by Regulation (ECSC, EEC, Euratom) No 4046/88 (OJ No L 356, 24. 12. 1988, p. 2).		
	Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ No L 56, 4. 3. 1968, p. 8), as last amended by Regulation (ECSC, EEC, Euratom) No 3519/85 (OJ No L 335, 13. 12. 1985, p. 59).		
	Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 679/87 (OJ No L 72, 14. 3. 1987, p. 1).		
	Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15).		
	Parliament		16 586 734
	Council		13 527 098
	Commission :		125 225 152
	— administration	(102 698 934)	
	— research and technological development	(20 775 000)	
	— Office for Official Publications	(1 015 218)	
	— Euratom Supply Agency	(131 000)	
	— European Centre for the Development of Vocational Training	(377 000)	
	— European Foundation for the Improvement of Living and Working Conditions	(228 000)	
	Court of Justice		5 729 072
	Court of Auditors		2 498 625
	European Investment Bank		7 633 000
		Total	171 199 681
401	Staff Regulations of officials of the European Communities, and in particular Article 83 (2) thereof.		
	Council Regulation (ECSC, EEC, Euratom) No 509/82 of 22 February 1982 amending Regulation (ECSC, EEC, Euratom) No 1859/76 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 64, 8. 3. 1982, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 679/87 (OJ No L 72, 14. 3. 1987, p. 1).		
	Council Regulation (ECSC, EEC, Euratom) No 510/82 of 22 February 1982 amending Regulation (ECSC, EEC, Euratom) No 1860/76 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 64, 8. 3. 1982, p. 15), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ No L 72, 14. 3. 1987, p. 15).		

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
4 0 1	*(cont'd)*			
4 0 2	***Proceeds of the special levy on net salaries, pensions and termination-of-service allowances of Members of the Institutions, officials, other servants, and persons in receipt of a pension***	16 985 660	+ 359 387	17 345 047
	CHAPTER 4 0 — TOTAL	265 515 382	+ 4 419 642	269 935 024
	Title 4 — Total	**265 515 382**	**+ 4 419 642**	**269 935 024**

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

Article Item	Remarks		
401	*(cont'd)*		
	Parliament		10 178 223
	Council		7 755 394
	Commission :		59 926 593
	— administration	(46 813 640)	
	— research and technological development	(11 788 000)	
	— Office for Official Publications	(896 953)	
	— Euratom Supply Agency	(73 000)	
	— European Centre for the Development of Vocational Training	(200 000)	
	— European Foundation for the Improvement of Living and Working Conditions	(155 000)	
	Court of Justice		2 225 866
	Court of Auditors		1 304 220
		Total	81 390 296
402	Council Regulation (Euratom, ECSC, EEC) No 3821/81 of 15 December 1981 amending the Staff Regulations of officials of the European Communities and the conditions of employment of other servants of those Communities (OJ No L 386, 31. 12. 1981, p. 1).		
	Council Regulation (Euratom, ECSC, EEC) No 3822/81 of 15 December 1981 amending Regulation No 422/67/EEC, No 5/67/Euratom determining the emoluments of the President and Members of the Commission, and of the President, Judges, Advocates-General and Registrar of the Court of Justice, Regulation (ECSC, EEC, Euratom) No 1240/70 determining the emoluments of former Members of the Commission of the European Communities whose duties end on 1 July 1970, Regulation No 423/67/EEC, No 6/67/Euratom determining the emoluments of the Members of the EEC and Euratom Commissions and of the High Authority who have not been appointed members of the single Commission of the European Communities, and Regulation (EEC, Euratom, ECSC) No 2290/77 determining the emoluments of the Members of the Court of Auditors (OJ No L 386, 31. 12. 1981, p. 4).		
	Council Decision 81/1062/Euratom, ECSC, EEC of 15 December 1981 amending the Council Decision of 4 June 1973 determining the emoluments of former Members of the Commission of the European Communities whose duties end on 4 January 1973 and the Council Decision of 14 October 1958 determining the emoluments of former Members of the ECSC Court of Justice (OJ No L 386, 31. 12. 1981, p. 11).		
	Council Regulation (Euratom, ECSC, EEC) No 3212/87 of 20 October 1987 adjusting the rate of the special temporary levy provided for in Article 66a of the Staff Regulations of officials of the European Communities (OJ No L 307, 29. 10. 1987, p. 1).		
	The amount entered is calculated in accordance with the legislation which exists at present without prejudice to any legislation provisions in force as from 1 July 1991.		
	Parliament		2 454 523
	Council		2 872 447
	Commission :		11 177 594
	— administration	(8 365 440)	
	— research and technological development	(2 603 000)	
	— Office for Official Publications	(135 154)	
	— Euratom Supply Agency	(16 000)	
	— European Centre for the Development of Vocational Training	(45 000)	
	— European Foundation for the Improvement of Living and Working Conditions	(13 000)	
	Court of Justice		570 477
	Court of Auditors		270 006
		Total	17 345 047

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 80			
804	***European Economic Community guarantee for the borrowings contracted by the Community to provide loans to Hungary***			
8040	European Economic Community guarantee for the first two tranches of a programme of borrowing contracted by the Community to provide medium-term financial assistance to Hungary	p.m.	—	p.m.
8041	European Economic Community guarantee for a second borrowing contracted by the Community to provide medium-term financial assistance to Hungary		+ p.m.	p.m.
	Article 804 — Total	p.m.	+ p.m.	p.m.
805	***European Economic Community guarantee for European Investment Bank loans***			
8051	European Economic Community guarantee for European Investment Bank loans to third countries in Central and Eastern Europe	p.m.	—	p.m.
	Article 805 — Total	p.m.	—	p.m.
806	***Community guarantee for loans contracted by the Soviet Union to finance the import of Community agricultural and food products***			
8061	Community guarantee for loans contracted by the Soviet Union to finance the import of Community agricultural and food products		+ p.m.	p.m.

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS

Article Item	Remarks
804	
8040	*Former Article 804* Council Decision 90/83/EEC of 22 February 1990 providing medium-term financial assistance for Hungary (OJ No L 58, 7. 3. 1990, p. 7). Council Decision 90/681/EEC of 21 December 1990 granting a second tranche of medium-term financial assistance to Hungary (OJ No L 375, 31. 12. 1990, p. 18). This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item B0-2 1 0 0 of the statement of expenditure of Section III 'Commission' of the general budget provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
8041	*New item* Council Decision 91/310/EEG of 24 June 1991 providing further medium-term financial assistance for Hungary (OJ No L 174, 3. 7. 1991, p. 34). This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item B0-2 1 0 1 of the statement of expenditure of Section III 'Commission' provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
806	
8061	*New item* Council Regulation (EEC) No 599/91 of 5 March 1991 introducing a credit guarantee for exports of agricultural products and foodstuffs from the Community to the Soviet Union (OJ No L 67, 14. 3. 1991, p. 21), as amended by Regulation (EEC) No 1758/91 (OJ No L 158, 22. 6. 1991, p. 4).

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS *(cont'd)*

CHAPTER 81 — LOANS GRANTED BY THE COMMISSION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
806	*(cont'd)*			
8061	*(cont'd)*			
8062	Interest on guaranty commission charged by the Community as payment for the guarantee for loans contracted by the Soviet Union to finance the import of Community agricultural and food products		+ p.m.	p.m.
	Article 806 — Total		+ p.m.	p.m.
807	***European Economic Community guarantee for a loan contracted by the Community for the granting of medium-term financial assistance to the Czech and Slovak Federal Republic***		+ p.m.	p.m.
808	***European Economic Community guarantee for a borrowing contracted by the Community to provide a medium-term loan to Bulgaria***		+ p.m.	p.m.
	CHAPTER 80 — TOTAL	p.m.	+ p.m.	p.m.
	CHAPTER 81			
815	***European Economic Community guarantee for a borrowing contracted by the Community to provide a medium-term loan to Israel***		+ p.m.	p.m.

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS *(cont'd)*

CHAPTER 81 — LOANS GRANTED BY THE COMMISSION

Article Item	Remarks
806	*(cont'd)*
8061	*(cont'd)* This item is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article B0-2 1 3 of the statement of expenditure of Section III 'Commission' of the general budget provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
8062	*New item* Council Regulation (EEC) No 599/91 of 5 March 1991 introducing a credit guarantee for exports of agricultural products and foodstuffs from the Community to the Soviet Union (OJ No L 67, 14. 3. 1991, p. 21), as amended by Regulation (EEC) No 1758/91 (OJ No L 158, 22. 6. 1991, p. 4). This item is intended to record revenue arising from application of the guaranty commission decided on by Regulation (EEC) No 599/91. The guaranty commission will be fixed by an agreement between the Community, after consulting the Committee set up by the said Regulation, and the Soviet Union.
807	*New article* Council Decision 91/106/EEC of 25 February 1991 providing medium-term financial assistance for the Czech and Slovak Federal Republic (OJ No L 56, 2. 3. 1991, p. 24). This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article B0-2 1 4 of the statement of expenditure of Section III 'Commission' of the general budget provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
808	*New article* Council Decision 91/311/EEC of 24 June 1991 providing medium-term financial assistance for Bulgaria (OJ No L 174, 3. 7. 1991, p. 36). This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-2 1 5 of the statement of expenditure of Section III 'Commission' of the general budget provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
815	*New Article* Proposal for a Council Decision submitted by the Commission on ... providing a medium-term loan to Israel (OJ No C ..., ..., p. ...).

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
8 1 5	*(cont'd)*			
	CHAPTER 8 1 — TOTAL	12 587 000	+ p.m.	12 587 000
	Title 8 — Total	**12 587 000**	**+ p.m.**	**12 587 000**
	GRAND TOTAL	**55 556 138 640**	**+ 461 111 491**	**56 017 250 131**

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION *(cont'd)*

Article Item	Remarks
8 1 5	*(cont'd)* This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-2 1 7 of the statement of expenditure of Section III 'Commission' of the general budget provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).

B. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the 1991 financial year pursuant to Article 1 of Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources and Article 10 of the Treaty of 22 April 1970 amending certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission of the European Communities

Description	Amount
Expenditure	
A. *Section III — Commission (Part B)*	
1. EAGGF Guarantee Section (Subsection B1)	32 516 000 000
2. Structural operations and fisheries (Subsection B2)	14 273 650 000
3. Training, youth, culture, information and other social operations (Subsection B3)	376 762 000
4. Energy, Euratom nuclear safeguards and environnment (Subsection B4)	208 480 000
5. Consumer protection, internal market, industry and innovation technology (Subsection B5)	284 956 000
6. Research and technological development (Subsection B6)	1 744 580 000
7. Cooperation with developing and other non-Member countries (Subsection B7)	2 651 480 000
8. Expenditure in support of Community operations (Subsection B8)	(186 325 000)
9. Repayments, guarantees and reserves (Subsection B0)	1 309 260 443
Section III B — Sub-total	53 365 168 443
B. *Section III — Commission (Part A)*	1 682 150 213
Section III — Sub-total	55 047 318 656
C. *Sections I, II, IV and V — Other institutions*	969 931 475
Total expenditure	56 017 250 131
Revenue	
Miscellaneous revenue (Titles 4 to 9)	336 008 508
Surplus available from the preceding financial year	2 000 000 000
Outstanding balance of surplus available from financial year 1989	615 932 402
Total revenue	2 951 940 910
Appropriations to be covered by the own resources referred to in Decision 88/376/EEC, Euratom	53 065 309 221

Expenditure to be covered pursuant to Decision 88/376/EEC, Euratom	53 065 309 221
Customs duties, agricultural levies and sugar and isoglucose levies (see Table 5)	– 14 243 871 500
Amount remaining to be financed	38 821 437 721

TABLE 1

Breakdown of own resources accruing from VAT pursuant to Article 2 (1) (c) of Decision 88/376/EEC, Euratom

Member States	1 % of VAT base	Uniform VAT own resources rate	VAT own resources at uniform rate
Belgium	730 400 000	1,2039 (2)	879 301 512
Denmark	434 900 000		523 560 005
Germany	6 637 725 000		7 990 911 323
Greece (1)	341 000 000		410 517 272
Spain	2 150 000 000		2 588 305 382
France	5 120 000 000		6 163 778 399
Ireland (1)	168 025 000		202 279 075
Italy	3 725 000 000		4 484 389 558
Luxembourg (1)	50 050 000		60 253 342
Netherlands	1 156 000 000		1 391 665 592
Portugal (1)	284 900 000		342 980 560
United Kingdom (1)	4 460 500 000		5 369 830 771
Total	25 258 500 000		30 407 772 791

(1) Base limited to 55 % of estimated GNP of the current financial year.

(2) Details of rate: $\frac{30\ 407\ 772\ 791}{25\ 258\ 500\ 000} = 1{,}203862969\ \%$.

Amount remaining to be financed by additional resource:

ECU 38 821 437 721 – ECU 30 407 772 791 = ECU 8 413 664 930.

TABLE 3

Determination of uniform rate and breakdown of own resources based on gross national product pursuant to Article 2 (1) (d) of Decision 88/376/EEC, Euratom

Member States	1 % of GNP	Uniform rate of 'additional base' own resources	'Additional base' own resources at uniform rate
Belgium	1 568 000 000	0,1643 (1)	257 678 051
Denmark	1 017 100 000		167 145 629
Germany	13 664 500 000		2 245 562 323
Greece	620 000 000		101 888 004
Spain	4 114 000 000		676 076 212
France	9 725 000 000		1 598 162 656
Ireland	305 500 000		50 204 492
Italy	9 165 000 000		1 506 134 780
Luxembourg	91 000 000		14 954 530
Netherlands	2 300 000 000		377 971 631
Portugal	518 000 000		85 125 785
United Kingdom	8 110 000 000		1 332 760 837
Total	51 198 100 000		8 413 664 930

(1) Calculation of rate: $\frac{8\,413\,664\,930}{51\,198\,100\,000} = 0{,}164335491\ \%$.

TABLE 4

Determination of the additional resource pursuant to Articles 2 (1) (d) and 5 (2) of Decision 88/376/EEC, Euratom

Member States	Additional resource at uniform rate	Contribution to compensation for United Kingdom not covered by VAT	Total additional resource to be paid
Belgium	257 678 051	5 001 798	262 679 849
Denmark	167 145 629	10 870 628	178 016 257
Germany	2 245 562 323	—	2 245 562 323
Greece	101 888 004	—	101 888 004
Spain	676 076 212	—	676 076 212
France	1 598 162 656	—	1 598 162 656
Ireland	50 204 492	—	50 204 492
Italy	1 506 134 780	135 974 712	1 642 109 492
Luxembourg	14 954 530	—	14 954 530
Netherlands	377 971 631	—	377 971 631
Portugal	85 125 785	—	85 125 785
United Kingdom	1 332 760 837	—	1 332 760 837
Total	8 413 664 930	151 847 138	8 565 512 068

TABLE 5

Summary of financing of expenditure

Member States	Sugar and isoglucose levies	Agricultural levies	Customs duties	VAT own resources	Own resources based on GNP	Total
Belgium	74 309 400	120 781 000	731 997 000	1 022 560 000	262 679 849	2 212 327 249
Denmark	37 782 000	5 760 000	210 293 000	608 860 000	178 016 257	1 040 711 257
Germany	330 590 300	121 930 000	3 590 000 000	8 736 799 492	2 245 562 323	15 024 882 115
Greece	17 202 600	12 060 000	171 814 000	469 140 599	101 888 004	772 105 203
Spain	53 978 400	113 220 000	523 494 000	2 977 299 525	676 076 212	4 344 068 137
France	359 988 300	69 120 000	1 597 329 000	7 083 313 655	1 598 162 656	10 707 913 611
Ireland	10 776 600	1 710 000	178 972 000	231 165 247	50 204 492	472 828 339
Italy	125 823 600	326 880 000	1 132 000 000	5 215 000 000	1 642 109 492	8 441 813 092
Luxembourg	0	179 000	9 843 000	68 857 734	14 954 530	93 834 264
Netherlands	84 910 500	82 890 000	1 073 834 000	1 609 139 226	377 971 631	3 228 745 357
Portugal	85 500	106 560 000	126 176 000	391 959 404	85 125 785	709 906 689
United Kingdom	63 924 300	173 610 000	2 604 048 000	1 841 830 771	1 332 760 837	6 016 173 908
Total	1 159 371 500	1 134 700 000	11 949 800 000	30 255 925 653	8 565 512 068	53 065 309 221

SECTION I

PARLIAMENT

PARLIAMENT

REVENUE

Own resources

Title Chapter Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
4	**MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES**			
40	DEDUCTIONS FROM STAFF REMUNERATION			
400	**Proceeds from taxation on the salaries, wages and allowances of officials and other servants**	16 287 843	+298 891	16 586 734
401	**Staff contributions to the pension scheme**	9 994 813	+183 410	10 178 223
402	**Levy on remuneration**	2 372 925	+ 81 598	2 454 523
	CHAPTER 40 — TOTAL	28 655 581	+563 899	29 219 480
	Title 4 — Total	**28 655 581**	**+563 899**	**29 219 480**
	GRAND TOTAL	**33 729 965**	**+563 899**	**34 293 864**

PARLIAMENT

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 11			
110	***Officials and temporary staff holding a post provided for in the establishment plan***			
1100	Basic salaries Non-differentiated appropriations	145 096 814	+ 2 643 299	147 740 113
1101	Family allowances Non-differentiated appropriations	13 562 199	+ 247 069	13 809 268
1102	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	20 759 001	+ 378 177	21 137 178
1103	Secretarial allowances Non-differentiated appropriations	1 470 605	+ 26 791	1 497 396
	Article 110 — Total	180 888 619	+ 3 295 336	184 183 955
113	***Insurance against sickness and unemployment insurance, accidents and occupational disease***			
1130	Insurance against sickness Non-differentiated appropriations	5 223 485	+ 95 159	5 318 644
1131	Insurance against accidents and occupational disease Non-differentiated appropriations	1 450 968	+ 26 433	1 477 401
	Article 113 — Total	6 804 453	+ 121 592	6 926 045
119	***Provisional appropriation***			
1190	Provisional appropriation Non-differentiated appropriations	5 265 661	+ 95 927	5 361 588
	Article 119 — Total	5 265 661	+ 95 927	5 361 588
	CHAPTER 11 — TOTAL	215 777 007	+ 3 512 855	219 289 862
	Title 1 — Total	**328 974 803**	**+ 3 512 855**	**332 487 658**
	GRAND TOTAL	**508 675 823**	**+ 3 512 855**	**512 188 678**

PARLIAMENT

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF

Article Item	Remarks

SECTION II

COUNCIL

COUNCIL

REVENUE

Own resources

Title Chapter Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
4	**MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES**			
40	DEDUCTIONS FROM STAFF REMUNERATION			
400	**Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials, other servants and persons in receipt of a pension**			
	— Council	10 595 000	+371 815	10 966 815
	— Economic and Social Committee	2 531 672	+ 28 611	2 560 283
	Article 400 — Total	13 126 672	+400 426	13 527 098
401	**Staff contributions to the pension scheme and to the unemployment scheme**			
	— Council	6 107 000	+220 960	6 327 960
	— Economic and Social Committee	1 366 383	+ 61 051	1 427 434
	Article 401 — Total	7 473 383	+282 011	7 755 394
402	**Exceptional levy on remuneration of officials and other servants**			
	— Council	2 462 000	+ 86 897	2 548 897
	— Economic and Social Committee	320 640	+ 2 910	223 550
	Article 402 — Total	2 782 640	+ 89 807	2 872 447
	CHAPTER 40 — TOTAL	23 382 695	+772 244	24 154 939
	Title 4 — Total	**23 382 695**	**+772 244**	**24 154 939**
	GRAND TOTAL	**24 620 195**	**+772 244**	**25 392 439**
	of which, Council's own revenue	**20 135 000**	**+679 672**	**20 814 672**

COUNCIL

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 11			
110	***Official and temporary staff holding a post provided for in the establishment plan***			
1100	Basic salaries Non-differentiated appropriations	87 983 000	+ 3 068 623	91 051 623
1101	Family allowances Non-differentiated appropriations	10 558 000	+ 368 236	10 926 236
1102	Expatriation and foreign residence allowances (including those granted under Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	11 878 000	+ 414 274	12 292 274
1103	Secretarial allowances Non-differentiated appropriations	1 163 000	+ 40 562	1 203 562
	Article 110 — Total	111 582 000	+ 3 891 695	115 473 695
113	***Insurance against sickness, accidents and occupational disease and unemployment insurance***			
1130	Insurance against sickness Non-differentiated appropriations	2 992 000	+ 104 353	3 096 353
1131	Insurance against accidents and occupational disease Non-differentiated appropriations	655 000	+ 22 845	677 845
	Article 113 — Total	3 650 000	+ 127 198	3 777 198

COUNCIL

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

COUNCIL

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
119	***Appropriation to cover any adjustments to the remuneration and pensions of officials and other staff***			
1191	Provisional appropriation			
	Non-differentiated appropriations	2 255 000	+ 78 649	2 333 649
	Article 119 — Total	2 635 000	+ 78 649	2 713 649
	CHAPTER 11 — TOTAL	125 754 000	+ 4 097 542	129 851 542
	Title 1 — Total	**131 867 000**	**+ 4 097 542**	**135 964 542**
	GRAND TOTAL	**344 977 828**	**+ 5 035 582**	**350 013 410**
	of which, Council's own expenditure	**297 580 000**	**+ 4 097 542**	**301 677 542**

COUNCIL

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Remarks

ANNEX

ECONOMIC AND SOCIAL COMMITTEE

COUNCIL
Annex
(Economic and Social Committee)

REVENUE

Own resources

Title Chapter Article	Heading	1991 budget	Amending and supplementary budget No 1	New amount
4	**MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES**			
40	DEDUCTIONS FROM STAFF REMUNERATION			
400	**Proceeds from taxation on the salaries, wages and allowances of officials and other servants**	2 531 672	+ 28 611	2 560 283
401	**Staff contributions to the pension scheme**	1 366 383	+61 051	1 427 434
402	**Levy on remuneration**	320 640	+ 2 910	323 550
	CHAPTER 40 — TOTAL	4 218 695	+92 572	4 311 267
	Title 4 — Total	**4 218 695**	**+92 572**	**4 311 267**
	GRAND TOTAL	**4 485 195**	**+92 572**	**4 577 767**

COUNCIL

Annex
(Economic and Social Committee)

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 11			
110	***Officials and temporary staff holding a post provided for in the establishment plan***			
1100	Basic salaries Non-differentiated appropriations	20 220 000	+ 705 221	20 925 221
1101	Family allowances Non-differentiated appropriations	2 229 900	+ 77 773	2 307 673
1102	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	2 875 551	+ 100 292	2 975 843
1103	Secretarial allowances Non-differentiated appropriations	224 000	+ 7 813	231 813
	Article 110 — Total	25 549 451	+ 891 099	26 440 550
113	***Insurance against sickness, accidents and occupational disease***			
1130	Insurance against sickness Non-differentiated appropriations	689 000	+ 24 031	713 031
1131	Insurance against accidents and occupational disease Non-differentiated appropriations	150 267	+ 5 241	155 508
	Article 113 — Total	855 567	+ 29 272	884 839
119	***Appropriation to cover adjustments to the remuneration of officials and other staff***			
1191	Provisional appropriation Non-differentiated appropriations	506 610	+ 17 669	524 279
	Article 119 — Total	506 610	+ 17 669	524 279
	CHAPTER 11 — TOTAL	28 874 628	+ 938 040	29 812 668
	Title 1 — Total	**30 176 828**	**+ 938 040**	**31 114 868**
	GRAND TOTAL	**47 397 828**	**+ 938 040**	**48 335 868**

COUNCIL
Annex
(Economic and Social Committee)

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

SECTION III

COMMISSION

COMMISSION

REVENUE

COMMISSION

Own revenue

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 40			
400	***Proceeds of the tax on the salaries, wages and allowances of officials, other servants and persons in receipt of a pension***	123 448 988	+ 1 776 164	125 225 152
401	***Staff contributions to the pension scheme***	59 150 953	+ 775 640	59 926 593
402	***Proceeds of the special levy on net salaries, pensions and termination-of-service allowances of Members of the Institutions, officials, other servants, and persons in receipt of a pension***	11 014 105	+ 163 489	11 177 594
	CHAPTER 40 — TOTAL	193 614 046	+ 2 715 293	196 329 339
	Title 4 — Total	**193 614 046**	**+ 2 715 293**	**196 329 339**
	GRAND TOTAL	**2 239 619 448**	**+ 2 715 293**	**2 242 334 741**

COMMISSION

Own revenue

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Remarks

COMMISSION

EXPENDITURE

COMMISSION

PART A

ADMINISTRATIVE APPROPRIATIONS

COMMISSION

Part A
(Administrative appropriations)

TITLE A-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER A-1 0 — MEMBERS OF THE INSTITUTION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER A-1 0			
A-1 0 0	***Salaries, allowances and payments related to salaries***			
A-1 0 0 0	Basic salaries — Non-differentiated appropriations	2 658 000	+ 48 422	2 706 422
A-1 0 0 1	Residence allowances — Non-differentiated appropriations	399 000	+ 7 269	406 269
A-1 0 0 2	Family allowances — Non-differentiated appropriations	188 000	+ 3 425	191 425
	Article A-1 0 0 — Total	3 376 000	+ 59 116	3 435 116
A-1 0 1	***Accident and sickness insurance and other social security charges*** — Non-differentiated appropriations	204 000	+ 3 716	207 716
A-1 0 2	***Temporary allowances*** — Non-differentiated appropriations	619 000	+ 11 277	630 277
A-1 0 3	***Pensions***			
A-1 0 3 0	Retirement pensions — Non-differentiated appropriations	1 792 000	+ 32 646	1 824 646
A-1 0 3 1	Invalidity pensions — Non-differentiated appropriations	55 000	+ 1 002	56 002
A-1 0 3 2	Survivors' pensions — Non-differentiated appropriations	507 000	+ 9 236	516 236
	Article A-1 0 3 — Total	2 354 000	+ 42 884	2 396 884
A-1 0 9	***Appropriation to cover adjustments to emoluments***			
A-1 0 9 0	Weightings — Non-differentiated appropriations	76 000	+ 1 385	77 385

COMMISSION
Part A
(Administrative appropriations)

TITLE A-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER A-10 — MEMBERS OF THE INSTITUTION

Article Item	Remarks

COMMISSION

Part A
(Administrative appropriations)

CHAPTER A-1 0 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
A-1 0 9	*(cont'd)*			
A-1 0 9 1	Provisional appropriation to cover any adjustments to emoluments Non-differentiated appropriations	135 000	+ 2 459	137 459
	Article A-1 0 9 — Total	211 000	+ 3 844	214 844
	CHAPTER A-1 0 — TOTAL	7 964 000	+ 120 837	8 084 837
	CHAPTER A-1 1			
A-1 1 0	***Officials and temporary staff holding a post provided for in the establishment plan***			
A-1 1 0 0	Basic salaries Non-differentiated appropriations	556 920 000 (1)	+ 10 185 235	567 105 235 (1)
A-1 1 0 1	Family allowances Non-differentiated appropriations	57 766 000 (2)	+ 1 056 432	58 822 432 (2)
A-1 1 0 2	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	70 724 000 (3)	+ 1 293 424	72 017 424 (3)
	Article A-1 1 0 — Total	689 610 000	+ 12 535 091	702 145 091
A-1 1 3	***Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights***			
A-1 1 3 0	Insurance against sickness Non-differentiated appropriations	18 936 000 (4)	+ 346 296	19 282 296 (4)
A-1 1 3 1	Insurance against accidents and occupational disease Non-differentiated appropriations	3 731 000 (5)	+ 68 224	3 799 224 (5)
	Article A-1 1 3 — Total	23 245 000	+ 414 520	23 659 520

(1) An appropriation of ECU 2 171 000 is entered in Chapter A-10 0.
(2) An appropriation of ECU 224 000 is entered in Chapter A-10 0.
(3) An appropriation of ECU 275 000 is entered in Chapter A-10 0.
(4) An appropriation of ECU 73 000 is entered in Chapter A-10 0.
(5) An appropriation of ECU 14 000 is entered in Chapter A-10 0.

COMMISSION
Part A
(Administrative appropriations)

CHAPTER A-1 0 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

COMMISSION

Part A
(Administrative appropriations)

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
A-1 1 5	***Overtime***			
	Non-differentiated appropriations	2 000 000	+ 69 755	2 069 755
A-1 1 8	***Allowances and expenses on entering and leaving the service and on transfer***			
A-1 1 8 2	Installation, resettlement and transfer allowances			
	Non-differentiated appropriations	5 203 000 (1)	+ 215 159	5 418 159 (1)
A-1 1 8 4	Temporary daily subsistence allowances			
	Non-differentiated appropriations	3 011 000 (2)	+ 132 709	3 143 709 (2)
	Article A-1 1 8 — Total	13 424 000	+ 347 868	13 771 868
A-1 1 9	***Appropriation to cover adjustments to the remuneration of officials and other staff***			
A-1 1 9 0	Weightings			
	Non-differentiated appropriations	2 055 000 (3)	+ 37 583	2 092 583 (3)
A-1 1 9 1	Provisional appropriations			
	Non-differentiated appropriations	15 452 000 (4)	+ 282 571	15 734 571 (4)
	Article A-1 1 9 — Total	17 507 000	+ 320 154	17 827 154
	CHAPTER A-1 1 — TOTAL	783 536 000	+ 13 687 388	797 223 388
	CHAPTER A-1 2			
A-1 2 0	***Pensions and severance grants***			
A-1 2 0 0	Retirement pensions			
	Non-differentiated appropriations	88 592 000	+ 1 613 923	90 205 923
A-1 2 0 1	Invalidity pensions			
	Non-differentiated appropriations	62 434 000	+ 1 137 391	63 571 391

(1) An appropriation of ECU 966 000 is entered in Chapter A-10 0.
(2) An appropriation of ECU 794 000 is entered in Chapter A-10 0.
(3) An appropriation of ECU 8 000 is entered in Chapter A-10 0.
(4) An appropriation of ECU 59 000 is entered in Chapter A-10 0.

COMMISSION
Part A
(Administrative appropriations)

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Remarks

COMMISSION

Part A
(Administrative appropriations)

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
A-1 2 0	*(cont'd)*			
A-1 2 0 2	Survivors' pensions Non-differentiated appropriations	29 398 000	+ 535 558	29 933 558
	Article A-1 2 0 — Total	187 321 000	+ 3 286 872	190 607 872
A-1 2 1	***Allowances for staff assigned non-active status, retired in the interests of the service or dismissed***			
A-1 2 1 0	Allowances for staff retired in the interests of the service under Articles 41 and 50 of the Staff Regulations Non-differentiated appropriations	3 172 000	+ 57 786	3 229 786
A-1 2 1 3	Allowances for staff whose service is terminated — Regulation (ECSC, EEC, Euratom) No 2150/82 Non-differentiated appropriations	204 000	+ 3 716	207 716
A-1 2 1 4	Allowances for staff whose service is terminated — Regulation (ECSC, EEC, Euratom) No 1679/85 Non-differentiated appropriations	4 010 000	+ 73 052	4 083 052
A-1 2 1 5	Allowances for staff whose service is terminated — Regulation (ECSC, EEC, Euratom) No 3518/85 Non-differentiated appropriations	20 816 000	+ 379 215	21 195 215
A-1 2 1 6	Allowances for staff whose service is terminated — Regulation (Euratom, ECSC, EEC) No 2274/87 Non-differentiated appropriations	3 255 000	+ 59 298	3 314 298
A-1 2 1 7	Allowances for staff whose service is terminated — Regulation (EEC) No 1857/89 Non-differentiated appropriations	5 312 000	+ 96 771	5 408 771
	Article A-1 2 1 — Total	36 769 000	+ 669 838	37 438 838
A-1 2 3	***Insurance against sickness*** Non-differentiated appropriations	7 385 000	+ 134 536	7 519 536
A-1 2 9	***Appropriation to cover adjustments to pensions and various allowances***			
A-1 2 9 0	Weightings Non-differentiated appropriations	5 062 000	+ 92 217	5 154 217
A-1 2 9 1	Provisional appropriation Non-differentiated appropriations	4 831 000	+ 88 009	4 919 009
	Article A-1 2 9 — Total	9 893 000	+ 180 226	10 073 226
	CHAPTER A-1 2 — TOTAL	241 368 000	+ 4 271 472	245 639 472

COMMISSION
Part A
(Administrative appropriations)

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS *(cont'd)*

Article Item	Remarks

COMMISSION

Part A
(Administrative appropriations)

CHAPTER A-1 8 — STAFF SERVING OUTSIDE THE COMMUNITY

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER A-1 8			
A-1 8 0	***Salaries, allowances and reimbursement of expenses for officials and temporary staff***			
	Non-differentiated appropriations	59 376 000	+ 1 081 682	60 457 682
A-1 8 9	***Provisional appropriation***			
	Non-differentiated appropriations	1 057 000	+ 19 256	1 076 256
	CHAPTER A-1 8 — TOTAL	89 776 000	+ 1 100 938	90 876 938
	Title A-1 — Total	**1 158 776 000**	**+ 19 180 635**	**1 177 956 635**

COMMISSION
Part A
(Administrative appropriations)

CHAPTER A-18 — STAFF SERVING OUTSIDE THE COMMUNITY

Article Item	Remarks

COMMISSION
Part A
(Administrative appropriations)

TITLE A-3

EXPENDITURE RESULTING FROM SPECIAL FUNCTIONS CARRIED OUT BY THE INSTITUTION

CHAPTER A-3 2 — YOUTH AND EDUCATION

CHAPTER A-3 4 — PUBLISHING

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER A-3 2			
A-3 2 6	***European Schools and other educational establishments***			
A-3 2 6 0	European Schools			
	Non-differentiated appropriations	69 969 253	+ 2 830 000	72 799 253
	Article A-3 2 6 — Total	70 108 253	+ 2 830 000	72 938 253
	CHAPTER A-3 2 — TOTAL	78 413 253	+ 2 830 000	81 243 253
	CHAPTER A-3 4			
A-3 4 2	***Office for Official Publications***			
	Non-differentiated appropriations	33 500 000	+ 604 325	34 104 325
	CHAPTER A-3 4 — TOTAL	65 029 000	+ 604 325	65 633 325
	Title A-3 — Total	**175 592 253**	**+ 3 434 325**	**179 026 578**
	Part A — Total	**1 659 535 253**	**+ 22 614 960**	**1 682 150 213**

COMMISSION
Part A
(Administrative appropriations)

TITLE A-3

EXPENDITURE RESULTING FROM SPECIAL FUNCTIONS CARRIED OUT BY THE INSTITUTION

CHAPTER A-3 2 — YOUTH AND EDUCATION

CHAPTER A-3 4 — PUBLISHING

Article Item	Remarks

ANNEX II

OFFICE FOR OFFICIAL PUBLICATIONS

COMMISSION

Annex II
(Office for Official Publications)

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 1 1			
1 1 0	***Officials and temporary staff holding a post provided for in the establishment plan***			
1 1 0 0	Basic salaries Non-differentiated appropriations	13 155 000	+ 458 796	13 613 796
1 1 0 1	Family allowances Non-differentiated appropriations	1 438 000	+ 50 155	1 488 155
1 1 0 2	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	1 690 000	+ 58 978	1 748 978
1 1 0 3	Secretarial allowances Non-differentiated appropriations	114 000	+ 4 008	118 008
	Article 1 1 0 — Total	16 397 000	+ 571 937	16 968 937
1 1 3	***Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights***			
1 1 3 0	Insurance against sickness Non-differentiated appropriations	473 000	+ 16 475	489 475
1 1 3 1	Insurance against accidents and occupational disease Non-differentiated appropriations	88 100	+ 3 067	91 167
	Article 1 1 3 — Total	565 100	+ 19 542	584 642
1 1 9	***Appropriation to cover adjustments to the remuneration of officials and other staff***			
1 1 9 0	Weightings Non-differentiated appropriations	24 600	+ 900	25 500

COMMISSION

Annex II
(Office for Official Publications)

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

COMMISSION

Annex II
(Office for Official Publications)

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
1 1 9	*(cont'd)*			
1 1 9 1	Provisional appropriations Non-differentiated appropriations	344 400	+ 11 946	356 346
	Article 1 1 9 — Total	369 000	+ 12 846	381 846
	CHAPTER 1 1 — TOTAL	19 404 000	+ 604 325	20 008 325
	Title 1 — Total	**19 892 000**	**+ 604 325**	**20 496 325**
	GRAND TOTAL	**33 500 000**	**+ 604 325**	**34 104 325**

COMMISSION

Annex II
(Office for Official Publications)

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Remarks

COMMISSION

PART B

OPERATING APPROPRIATIONS

COMMISSION
Part B

SUBSECTION B7

COOPERATION WITH DEVELOPING COUNTRIES AND OTHER THIRD COUNTRIES

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-2

FOOD AID

CHAPTER B7-2 0 — FOOD AID AND FOOD PROJECTS IN PLACE OF FOOD AID

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B7-2 0						
B7-2 0 7	***Exceptional measures***						
B7-2 0 7 0	Exceptional measures Differentiated appropriations	p.m.	p.m.	+ 140 000 000	+ 140 000 000	140 000 000	140 000 000

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-2

FOOD AID

CHAPTER B7-20 — FOOD AID AND FOOD PROJECTS IN PLACE OF FOOD AID

Article Item	Remarks
B7-207	
B7-2070	Council Regulation (EEC) No 3972/86 of 22 December 1986 on food aid policy and food aid management (OJ No L 370, 30. 12. 1986, p. 1), as last amended by Regulation (EEC) No 1930/90 (OJ No L 174, 7. 7. 1990, p. 6). This item is intended to provide budget cover to enable the Community to mobilize substantial quantities of food aid to deal with exceptional food shortages or unforeseeable situations involving the threat of famine, without jeopardizing regular food aid allocations.

COMMISSION
Subsection B7
(Cooperation)

CHAPTER B7-20 — FOOD AID AND FOOD PROJECTS IN PLACE OF FOOD AID *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B7-207	*(cont'd)*						
B7-2070	*(cont'd)*						
	Article B7-207 — Total	5 000 000	5 000 000	+ 140 000 000	+ 140 000 000	145 000 000	145 000 000
	Non-differentiated appropriations — Sub-total	10 607 000	10 607 000	—	—	10 607 000	10 607 000
	Differentiated appropriations — Sub-total	505 400 000	553 240 000	+ 140 000 000	+ 140 000 000	645 400 000	693 240 000
	CHAPTER B7-20 TOTAL	516 007 000 *(893 000)*	563 847 000 *(893 000)*	+ 140 000 000	+ 140 000 000	656 007 000 *(893 000)*	703 847 000 *(893 000)*
	Non-differentiated appropriations — Sub-total	10 607 000	10 607 000	—	—	10 607 000	10 607 000
	Differentiated appropriations — Sub-total	505 400 000	553 240 000	+ 140 000 000	+ 140 000 000	645 400 000	693 240 000
	Title B7-2 — Total	**516 007 000** *(893 000)*	**563 847 000** *(893 000)*	**+ 140 000 000**	**+ 140 000 000**	**656 007 000** *(893 000)*	**703 847 000** *(893 000)*

COMMISSION
Subsection B7
(Cooperation)

CHAPTER B7-20 — FOOD AID AND FOOD PROJECTS IN PLACE OF FOOD AID *(cont'd)*

Article Item	Remarks
B7-207	*(cont'd)*
B7-2070	*(cont'd)*

The commitment appropriation authorized for 1991 is ECU 140 000 000 to cover the special programme of food aids for Africa.
The likely schedule of payments *vis-à-vis* commitments is as follows :

Commitments		Payments				
		1990	1991	1992	1993	Subsequent years
Commitments entered into before 1990 to be covered by new payment appropriations	(1)					
Commitment appropriations carried over from 1989						
Appropriation for 1990	p.m.	p.m.				
Appropriation for 1991	140 000 000		140 000 000			
Total	140 000 000	p.m.	140 000 000			

(1) ECU 10 215 791 are currently being released.

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-5

OTHER COOPERATION MEASURES

CHAPTER B7-5 0 — OTHER COOPERATION MEASURES

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B7-5 0						
B7-5 0 0	***Humanitarian aid***						
B7-5 0 0 0	Aid to disaster victims in developing and other third countries Non-differentiated appropriations	18 500 000	18 500 000	+ 100 000 000	+ 100 000 000	118 500 000	118 500 000
	Article B7-5 0 0 — Total	23 500 000	26 500 000	+ 100 000 000	+ 100 000 000	123 500 000	126 500 000
	Non-differentiated appropriations — Sub-total	49 288 000	49 288 000	+ 100 000 000	+ 100 000 000	149 288 000	149 288 000
	Differentiated appropriations — Sub-total	232 054 000	204 854 000	—	—	232 054 000	204 854 000
	CHAPTER B7-5 0 TOTAL	281 342 000 *(10 098 000)*	254 142 000 *(10 098 000)*	+ 100 000 000	+ 100 000 000	381 342 000 *(10 098 000)*	354 142 000 *(10 098 000)*
	Non-differentiated appropriations — Sub-total	49 288 000	49 288 000	+ 100 000 000	+ 100 000 000	149 288 000	149 288 000
	Differentiated appropriations — Sub-total	232 054 000	204 854 000	—	—	232 054 000	204 854 000
	Title B7-5 — Total	**281 342 000** *(10 098 000)*	**254 142 000** *(10 098 000)*	**+ 100 000 000**	**+ 100 000 000**	**381 342 000** *(10 098 000)*	**354 142 000** *(10 098 000)*

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-5

OTHER COOPERATION MEASURES

CHAPTER B7-50 — OTHER COOPERATION MEASURES

Article Item	Remarks
B7-500	
B7-5000	This appropriation is intended to cover Community financing of emergency assistance for disaster victims in developing or other third countries (notably the sending of medical teams, medicine, medical instruments, blankets, tents, monitoring teams). The sum of ECU 100 000 000 is earmarked for humanitarian aid to the Iraqi population of Kurdish origin.

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-6

COOPERATION WITH COUNTRIES OF CENTRAL AND EASTERN EUROPE AND THE SOVIET UNION

CHAPTER B7-6 2 — COOPERATION WITH THE SOVIET UNION

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B7-6 2						
B7-6 2 0	***Technical cooperation with the Soviet Union***						
	Differentiated appropriations			+ 397 000 000	+ 122 000 000	397 000 000	122 000 000
	(Operations support expenditure)			*(+ 3 000 000)*	*(+ 3 000 000)*	*(3 000 000)*	*(3 000 000)*

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-6

COOPERATION WITH COUNTRIES OF CENTRAL AND EASTERN EUROPE AND THE SOVIET UNION

CHAPTER B7-6 2 — COOPERATION WITH THE SOVIET UNION

Article Item	Remarks
B7-6 2 0	*New article* In view of the appropriations entered in Article B8-7 7 0, the total amount for such action is ECU 400 million in commitment appropriations and ECU 125 million in payment appropriations. Proposal for a Council Regulation (EEC, Euratom) submitted by the Commission on 8 May 1991 on aid to assist the Soviet Union in efforts to reorganize and redress its economy (OJ No C 140, 30. 5. 1991, p. 10). This appropriation is intended to cover technical cooperation measures, particularly in the fields of training, public and private management, financial services, energy, transport and foodstuff distribution.

COMMISSION
Subsection B7
(Cooperation)

CHAPTER B7-6 2 — COOPERATION WITH THE SOVIET UNION *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B7-6 2 0	*(cont'd)*						
	Non-differentiated appropriations — Sub-total						
	Differentiated appropriations — Sub-total			+ 397 000 000	+ 122 000 000	397 000 000	122 000 000
	CHAPTER B7-6 2 TOTAL			+ 397 000 000 *(+ 3 000 000)*	+ 122 000 000 *(+ 3 000 000)*	397 000 000 *(3 000 000)*	122 000 000 *(3 000 000)*
	Non-differentiated appropriations — Sub-total	18 000 000	18 000 000	—	—	18 000 000	18 000 000
	Differentiated appropriations — Sub-total	759 915 000	291 915 000	+ 397 000 000	+ 122 000 000	1 156 915 000	413 915 000
	Title B7-6 — Total	**777 915 000** *(25 085 000)*	**309 915 000** *(25 085 000)*	**+ 397 000 000** *(+ 3 000 000)*	**+ 122 000 000** *(+ 3 000 000)*	**1 174 915 000** *(28 085 000)*	**431 915 000** *(28 085 000)*

COMMISSION
Subsection B7
(Cooperation)

CHAPTER B7-6 2 — COOPERATION WITH THE SOVIET UNION *(cont'd)*

Article Item	Remarks
B7-6 2 0	*(cont'd)*

The commitment appropriation authorized for 1991 is ECU 397 million.

The likely schedule of payments *vis-à-vis* commitments is as follows :

Commitments		Payments				
		1990	1991	1992	1993	Subsequent years
Commitments entered into before 1990 to be covered by new payment appropriations						
Commitment appropriations carried over from 1989						
Appropriation for 1990						
Appropriation for 1991	397 000 000		122 000 000	150 000 000	125 000 000	
Total	397 000 000		122 000 000	150 000 000	125 000 000	

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-7

COOPERATION WITH OTHER THIRD COUNTRIES

CHAPTER B7-7 0 — FINANCIAL ASSISTANCE FOR THE COUNTRIES MOST DIRECTLY AFFECTED BY THE GULF CRISIS

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B7-7 0						
B7-7 0 1	***Financial assistance for Israel and the Palestinian population of the Occupied Territories*** Differentiated appropriations			+ 87 500 000	+ 57 500 000	87 500 000	57 500 000

COMMISSION
Subsection B7
(Cooperation)

TITLE B7-7

COOPERATION WITH OTHER THIRD COUNTRIES

CHAPTER B7-7 0 — FINANCIAL ASSISTANCE FOR THE COUNTRIES MOST DIRECTLY AFFECTED BY THE GULF CRISIS

Article Item	Remarks
B7-7 0 1	*New article* Proposal for a Council Decision submitted by the Commission on 9 April 1991 on financial assistance for Israel and the Palestinian population of the Occupied Territories (OJ No C 111, 26. 4. 1991, p. 3). This appropriation is intended to cover the financial assistance for Israel and the Palestinian population of the Occupied Territories in order to help reduce the adverse effects of hostilities in the Gulf conflict. The financial assistance for Israel will be granted in the form of a medium-term loan with an interest-rate subsidy of ECU 27 500 000 out of the budget. That subsidy will be paid entirely into a special account with a financial institution and made available as interest on the subsidized loan becomes available. The financial assistance for the Palestinian population of the Occupied Territories will take the form of an ECU 60 million grant.

COMMISSION

Subsection B7
(Cooperation)

CHAPTER B7-7 0 — FINANCIAL ASSISTANCE FOR THE COUNTRIES MOST DIRECTLY AFFECTED BY THE GULF CRISIS *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B7-7 0 1	*(cont'd)*						
	Non-differentiated appropriations — Sub-total	500 000 000	500 000 000	—	—	500 000 000	500 000 000
	Differentiated appropriations — Sub-total			+ 87 500 000	+ 57 500 000	87 500 000	57 500 000
	CHAPTER B7-7 0 TOTAL	500 000 000	500 000 000	+ 87 500 000	+ 57 500 000	587 500 000	557 500 000
	Non-differentiated appropriations — Sub-total	500 000 000	500 000 000	—	—	500 000 000	500 000 000
	Differentiated appropriations — Sub-total			+ 87 500 000	+ 57 500 000	87 500 000	57 500 000
	Title B7-7 — Total	**500 000 000**	**500 000 000**	**+ 87 500 000**	**+ 57 500 000**	**587 500 000**	**557 500 000**
	Non-differentiated appropriations — Sub-total	609 095 000	609 095 000	+ 100 000 000	+ 100 000 000	709 095 000	709 095 000
	Differentiated appropriations — Sub-total	2 146 269 000	1 559 109 000	+ 624 500 000	+ 319 500 000	2 770 769 000	1 878 609 000
	Subsection B7 — Total	**2 755 364 000** *(47 976 000)*	**2 168 204 000** *(47 976 000)*	**+ 724 500 000** *(+ 3 000 000)*	**+ 419 500 000** *(+ 3 000 000)*	**3 479 864 000** *(50 976 000)*	**2 587 704 000** *(50 976 000)*

COMMISSION
Subsection B7
(Cooperation)

CHAPTER B7-70 — FINANCIAL ASSISTANCE FOR THE COUNTRIES MOST DIRECTLY AFFECTED BY THE GULF CRISIS *(cont'd)*

Article Item	Remarks
B7-701	*(cont'd)* The commitment appropriation authorized for 1991 is ECU 87 500 000. The likely schedule of payments *vis-à-vis* commitments is as follows :

Commitments		Payments				
		1990	1991	1992	1993	Subsequent years
Commitments entered into before 1990 to be covered by new payment appropriations						
Commitment appropriations carried over from 1989						
Appropriation for 1990						
Appropriation for 1991	87 500 000		57 500 000	30 000 000		
Total	87 500 000		57 500 000	30 000 000		

COMMISSION
Part B

SUBSECTION B8

EXPENDITURE IN SUPPORT OF COMMUNITY OPERATIONS

COMMISSION

Subsection B8
(Operations support expenditure)

TITLE B8-7

EXPENDITURE IN SUPPORT OF PROJECTS IN THE FIELD OF COOPERATION WITH DEVELOPING COUNTRIES AND OTHER THIRD COUNTRIES

CHAPTER B8-7 7 — COOPERATION WITH THE SOVIET UNION

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B8-7 7						
B8-7 7 0	***Technical cooperation with the Soviet Union*** (B7-6 2 0) Non-differentiated appropriations			+ 3 000 000	+ 3 000 000	3 000 000	3 000 000
	Non-differentiated appropriations — Sub-total			+ 3 000 000	+ 3 000 000	3 000 000	3 000 000
	Differentiated appropriations — Sub-total						
	CHAPTER B8-7 7 TOTAL			+ 3 000 000	+ 3 000 000	3 000 000	3 000 000
	Non-differentiated appropriations — Sub-total	47 976 000	47 976 000	+ 3 000 000	+ 3 000 000	50 976 000	50 976 000
	Differentiated appropriations — Sub-total						
	Title B8-7 — Total	**47 976 000**	**47 976 000**	**+ 3 000 000**	**+ 3 000 000**	**50 976 000**	**50 976 000**
	Non-differentiated appropriations — Sub-total	183 325 000	183 325 000	+ 3 000 000	+ 3 000 000	186 325 000	186 325 000
	Differentiated appropriations — Sub-total						
	Subsection B8 — Total	**183 325 000**	**183 325 000**	**+ 3 000 000**	**+ 3 000 000**	**186 325 000**	**186 325 000**

COMMISSION
Subsection B8
(Operations support expenditure)

TITLE B8-7

EXPENDITURE IN SUPPORT OF PROJECTS IN THE FIELD OF COOPERATION WITH DEVELOPING COUNTRIES AND OTHER THIRD COUNTRIES

CHAPTER B8-7 7 — COOPERATION WITH THE SOVIET UNION

Article Item	Remarks	
B8-7 7 0	*New article*	
	This appropriation is intended to cover expenditure on staff (30 persons *intra muros*), service and work contracts, infrastructure and any other administrative expenditure deriving from this operation.	
	It breaks down as follows :	
	— staff	1 900 000
	— publications / information	—
	— infrastructure :	
	— immediate	200 000
	— share	—
	— other	900 000
	Total	3 000 000

COMMISSION
Part B

SUBSECTION B0

REPAYMENTS, GUARANTEES, RESERVES

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-1

REPAYMENTS AND REFUNDS TO MEMBER STATES

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B0-1 1						
B0-1 1 0	***Refunds to Member States***						
B0-1 1 0 1	Refunds to Spain Non-differentiated appropriations	356 714 767 (1)	356 714 767 (1)	+ 4 316 865	+ 4 316 865	361 031 632 (1)	361 031 632 (1)
B0-1 1 0 2	Refunds to Portugal Non-differentiated appropriations	38 005 566 (2)	38 005 566 (2)	+ 536 285	+ 536 285	38 541 851 (2)	38 541 851 (2)
	Article B0-1 1 0 — Total	394 720 333	394 720 333	+ 4 853 150	+ 4 853 150	399 573 483	399 573 483
B0-1 1 1	***Financial compensation to Member States***						
B0-1 1 1 0	Financial compensation to Spain for financing the depreciation of old stocks of agricultural products Non-differentiated appropriations	44 331 951	44 331 951	−7 898	−7 898	44 324 053	44 324 053

(1) An appropriation of ECU 4 035 985 is entered in Chapter B0-4 0.
(2) An appropriation of ECU 508 177 is entered in Chapter B0-4 0.

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-1

REPAYMENTS AND REFUNDS TO MEMBER STATES

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION

Article Item	Remarks
B0-1 1 0	
B0-1 1 0 1	Act of 12 June 1985 concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the Adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23). Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 9 thereof. Article 187 of the Act of Accession provides that during the transitional period (1986 to 1991) a decreasing proportion of the VAT own resources paid by Spain into the general budget, but not including its share in financing the United Kingdom's rebate, shall be refunded. With effect from 1988, Spain also receives a refund of a proportion of its payments in respect of the additional resource and its share in financing the United Kingdom's rebate. The refund of ECU 4 035 984 in respect of the financing of the EAGGF Guarantee Section monetary reserve is entered in Chapter B0-4 0.
B0-1 1 0 2	Act of 12 June 1985 concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the Adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23). Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 9 thereof. Article 374 of the Act of Accession provides that during the transitional period (1986 to 1991) a decreasing proportion of the VAT own resources or of the GNP-based financial contributions paid by Portugal into the general budget, but not including its share in financing the United Kingdom's rebate, shall be refunded. With effect from 1988, Portugal also receives a refund of a proportion of its payments in respect of the additional resource and its share in financing the United Kingdom's rebate. The refund of ECU 508 177 in respect of the financing of the EAGGF Guarantee Section monetary reserve is entered in Chapter B0-4 0.

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B0-1 1 1	*(cont'd)*						
B0-1 1 1 1	Financial compensation to Portugal for financing the depreciation of old stocks of agricultural products Non-differentiated appropriations	5 820 671	5 820 671	−1 925	−1 925	5 818 746	5 818 746
	Article B0-1 1 1 — Total	50 152 622	50 152 622	−9 823	−9 823	50 142 799	50 142 799
	Non-differentiated appropriations — Sub-total	444 872 955	444 872 955	+ 4 843 327	+ 4 843 327	449 716 282	449 716 282
	Differentiated appropriations — Sub-total						
	CHAPTER B0-1 1 TOTAL	444 872 955	444 872 955	+ 4 843 327	+ 4 843 327	449 716 282	449 716 282
	Non-differentiated appropriations — Sub-total	1 254 872 955	1 254 872 955	+ 4 843 327	+ 4 843 327	1 259 716 282	1 259 716 282
	Differentiated appropriations — Sub-total						
	Title B0-1 — Total	**1 254 872 955**	**1 254 872 955**	**+ 4 843 327**	**+ 4 843 327**	**1 259 716 282**	**1 259 716 282**

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION *(cont'd)*

Article Item	Remarks

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-2

GUARANTEES FOR BORROWING AND LENDING OPERATIONS

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B0-2 1						
B0-2 1 0	***European Economic Community guarantee for borrowings contracted by the Community to provide loans to Hungary***						
B0-2 1 0 0	European Economic Community guarantee for the first two tranches of a programme of borrowing contracted by the Community to provide medium-term financial assistance to Hungary Non-differentiated appropriations	p.m.	p.m.	—	—	p.m.	p.m.
B0-2 1 0 1	European Economic Community guarantee for a second borrowing contracted by the Community to provide medium-term financial assistance to Hungary Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.
	Article B0-2 1 0 — Total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-2

GUARANTEES FOR BORROWING AND LENDING OPERATIONS

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES

Article Item	Remarks
	The budgetary authority agreed with the Commission that the question of growing risks for the Community budget, linked to the problem of guarantees in general, strengthens the case for introducing a mechanism making it possible, where necessary, to mobilize such guarantees in transparent conditions. This mechanism could take the form of a 'reserve for loan guarantees'. The Commission will present a proposal to this effect when the Interinstitutional Agreement comes up for renewal.
B0-2 1 0	
B0-2 1 0 0	*Former Article B0-2 1 0* Council Decision 90/83/EEC of 22 February 1990 providing medium-term financial assistance for Hungary (OJ No L 58, 7. 3. 1990, p. 7). Council Decision 90/681/EEC of 21 December 1990 granting a second tranche of medium-term financial assistance to Hungary (OJ No L 375, 31. 12. 1990, p. 18). This item constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt should a debtor default (repayment of principal, interest and other costs) on the two initial tranches of ECU 350 million and ECU 260 million of a borrowing programme of up to a maximum of ECU 870 million. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.
B0-2 1 0 1	*New item* Council Decision 91/310/EEC of 24 June 1991 providing a medium-term loan for Hungary (OJ No L 174, 3. 7. 1991, p. 34). This item constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt (repayment of principal, interest and other costs) should the debtor default on the loan granted up to a maximum of ECU 180 million. For 1991, however, the risk is limited to interest alone. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B0-2 1 2	***EEC guarantee for EIB loans to third countries in Central and Eastern Europe*** Non-differentiated appropriations	p.m.	p.m.	—	—	p.m.	p.m.
B0-2 1 3	***Community credit guarantee for loans contracted by the Soviet Union to finance the import of Community agricultural products and foodstuffs*** Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.
B0-2 1 4	***Community guarantee for a borrowing contracted by the Community to provide medium-term financial assistance to the Czech and Slovak Federal Republic*** Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Remarks
B0-2 1 2	Council Decision 90/62/EEC of 12 February 1990 granting a Community guarantee to the European Investment Bank against losses under loans for projects in Hungary and Poland (OJ No L 42, 16. 2. 1990, p. 68). Proposal for a Council Decision submitted by the Commission on 3 August 1990 extending to the Czech and Slovak Federal Republic, Bulgaria and Romania the guarantee granted by the Community to the European Investment Bank against losses on loans for projects in Hungary and Poland (OJ No C 242, 27. 9. 1990, p. 15). Decision 90/62/EEC was the basis for a contract of guarantee signed between the EEC and the EIB in Brussels on 24 April 1990 and in Luxembourg on 14 May 1990 for loans in Hungary and Poland and an extension of this contract to loans in Czechoslovakia, Bulgaria and Romania, signed on ..., ... and .... This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt (repayment of principal, interest and other costs) should a default occur on the loans granted by the EIB up to a maximum total amount of ECU 1 700 million. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.
B0-2 1 3	*New article* Council Regulation (EEC) No 599/91 of 5 March 1991 introducing a credit guarantee for exports of agricultural products and foodstuffs from the Community to the Soviet Union (OJ No L 67, 14. 3. 1991, p. 21), as amended by Regulation (EEC) No 1758/91 (OJ No L 158, 22. 6. 1991, p. 4). Regulation (EEC) No 599/91 will be the basis for a contract of guarantee signed between the European Economic Community and a pool of commercial banks established in the Community concerning loans to the Soviet Union. The loan provisions and the rules for using the funds will be laid down in an agreement between the Community and the Soviet Union. This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service, for the defaulting debtor, 98 % of the debt (repayment of principal and interest) associated with an appropriation of a maximum total amount of ECU 500 million. The total budget commitment of the Community is limited to ECU 500 million. Any appropriations needed will be made available by transfer, by reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.
B0-2 1 4	*New article* Council Decision 91/106/EEC of 25 February 1991 providing medium-term financial assistance for the Czech and Slovak Federal Republic (OJ No L 56, 2. 3. 1991, p. 24). This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt (repayment of principal, interest and other costs) should a debtor default on the loans granted up to a maximum total amount of ECU 375 million. For 1991, however, the risk is limited to interest alone. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 358, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget.

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B0-2 1 4	*(cont'd)*						
B0-2 1 5	***Community guarantee for a borrowing contracted by the Community to provide a medium-term loan to Bulgaria*** Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.
B0-2 1 7	***Community guarantee for a borrowing contracted by the Community to provide a medium-term loan to Israel*** Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Remarks
B0-2 1 4	*(cont'd)* In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.
B0-2 1 5	*New article* Council Decision 91/311/EEC of 24 June 1991 providing a medium-term loan for Bulgaria (OJ No L 174, 3. 7. 1991, p. 36). This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt (repayment of principal, interest and other costs) should the debtor default on the loan granted up to a maximum of ECU 290 million. For 1991, however, the risk is limited to interest alone. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.
B0-2 1 7	*New article* Proposal for a Council Decision submitted by the Commission on ... providing a medium-term loan for Israel (OJ No C ..., ..., p. ...). This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt (repayment of principal, interest and other costs) should the debtor default on the loan granted up to a maximum of ECU 160 million. For 1991, however, the risk is limited to interest alone. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply.

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	Non-differentiated appropriations — Sub-total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Differentiated appropriations — Sub-total						
	CHAPTER B0-2 1 TOTAL	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Non-differentiated appropriations — Sub-total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Differentiated appropriations — Sub-total						
	Title B0-2 — Total	**p.m.**	**p.m.**	**+ p.m.**	**+ p.m.**	**p.m.**	**p.m.**
	Non-differentiated appropriations — Sub-total	1 418 717 116	1 418 717 116	+ 4 843 327	+ 4 843 327	1 423 560 443	1 423 560 443
	Differentiated appropriations — Sub-total	874 664 872	289 300 000			874 664 872	289 300 000
	Subsection B0 — Total	**2 293 381 988**	**1 708 017 116**	**+ 4 843 327**	**+ 4 843 327**	**2 298 225 315**	**1 712 860 443**
	Non-differentiated appropriations — Sub-total	35 623 015 116	35 623 015 116	+ 107 843 327	+ 107 843 327	35 730 858 443	35 730 858 443
	Differentiated appropriations — Sub-total	20 293 932 000	17 314 810 000	+ 624 500 000	+ 319 500 000	20 918 432 000	17 634 310 000
	Part B — Total	**55 916 947 116**	**52 937 825 116**	**+ 732 343 327**	**+ 427 343 327**	**56 649 290 443**	**53 365 168 443**
	Non-differentiated appropriations — Sub-total	1 659 535 253	1 659 535 253	+ 22 614 960	+ 22 614 960	1 682 150 213	1 682 150 213
	Differentiated appropriations — Sub-total						
	Part A — Total	**1 659 535 253**	**1 659 535 253**	**+ 22 614 960**	**+ 22 614 960**	**1 682 150 213**	**1 682 150 213**
	Non-differentiated appropriations — Sub-total	37 282 550 369	37 282 550 369	+ 130 458 287	+ 130 458 287	37 413 008 656	37 413 008 656
	Differentiated appropriations — Sub-total	20 293 932 000	17 314 810 000	+ 624 500 000	+ 319 500 000	20 918 432 000	17 634 310 000
	GRAND TOTAL	**57 576 482 369**	**54 597 360 369**	**+ 754 958 287**	**+ 449 958 287**	**58 331 440 656**	**55 047 318 656**

COMMISSION

Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES *(cont'd)*

Article Item	Remarks

SECTION IV

COURT OF JUSTICE

COURT OF JUSTICE

REVENUE

Own resources

Title Chapter Article	Heading	1991 budget	Amending and supplementary budget No 1	New amount
4	**MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES**			
40	DEDUCTIONS FROM REMUNERATION			
400	**Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants**	5 558 987	+170 085	5 729 072
401	**Staff contributions to the pension scheme**	2 159 783	+ 66 083	2 225 866
402	**Levy on remuneration**	553 540	+ 16 937	570 477
	CHAPTER 40 — TOTAL	8 272 310	+253 105	8 525 415
	Title 4 — Total	**8 272 310**	**+253 105**	**8 525 415**
	GRAND TOTAL	**8 477 910**	**+253 105**	**8 731 015**

COURT OF JUSTICE

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 10 — MEMBERS OF THE INSTITUTION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 10			
100	***Salaries, allowances and payments related to salaries***			
1000	Basic salaries Non-differentiated appropriations	4 756 045	+ 145 419	4 901 464
1001	Residence allowances Non-differentiated appropriations	713 407	+ 21 813	735 220
1002	Family allowances Non-differentiated appropriations	422 230	+ 12 910	435 140
1003	Representation allowances Non-differentiated appropriations	289 526	+ 8 852	298 378
	Article 100 — Total	6 181 208	+ 188 994	6 370 202
101	***Accident and sickness insurance and other social security charges*** Non-differentiated appropriations	270 100	+ 8 258	278 358
102	***Temporary allowances*** Non-differentiated appropriations	599 823	+ 18 340	618 163
103	***Pensions***			
1030	Retirement pensions Non-differentiated appropriations	1 241 700	+ 37 966	1 279 666
1032	Survivors' pensions Non-differentiated appropriations	410 300	+ 12 545	422 845
	Article 103 — Total	1 652 000	+ 50 511	1 702 511
105	***Allowances and expenses on entering or leaving the service***			
1051	Installation, resettlement and transfer allowances Non-differentiated appropriations	190 787	+ 5 833	196 620
	Article 105 — Total	267 787	+ 5 833	273 620

COURT OF JUSTICE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 10 — MEMBERS OF THE INSTITUTION

Article Item	Remarks

COURT OF JUSTICE

CHAPTER 10 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
109	***Adjustments to emoluments***			
1091	Provisional appropriation to cover any adjustments to the emoluments Non-differentiated appropriations	183 346	+ 5 606	188 952
	Article 109 — Total	212 846	+ 5 606	218 452
	CHAPTER 10 — TOTAL	9 323 764	+ 277 542	9 601 306
	CHAPTER 11			
110	***Officials and temporary staff holding a post provided for in the establishment plan***			
1100	Basic salaries Non-differentiated appropriations	31 996 795	+ 978 319	32 975 114
1101	Family allowances Non-differentiated appropriations	2 719 796	+ 83 159	2 802 955
1102	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	4 991 544	+ 152 619	5 144 163
1103	Secretarial allowances Non-differentiated appropriations	274 556	+ 8 395	282 951
	Article 110 — Total	39 982 691	+ 1 222 492	41 205 183
111	***Other staff***			
1110	Auxiliary staff Non-differentiated appropriations	820 227	+ 25 079	845 306
	Article 111 — Total	1 013 060	+ 25 079	1 038 139
113	***Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights***			
1130	Insurance against sickness Non-differentiated appropriations	1 087 976	+ 33 265	1 121 241
1131	Insurance against accidents and occupational disease Non-differentiated appropriations	219 031	+ 6 697	225 728
1132	Contribution to unemployment fund for temporary staff Non-differentiated appropriations	45 400	+ 1 388	46 788

COURT OF JUSTICE

CHAPTER 10 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

COURT OF JUSTICE

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER 12 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
113	*(cont'd)*			
1133	Constitution or maintenance of pension rights for temporary staff Non-differentiated appropriations	29 500	+ 902	30 402
	Article 113 — Total	1 381 907	+ 42 252	1 424 159
115	***Overtime*** Non-differentiated appropriations	230 000	+ 7 032	237 032
118	***Allowances and expenses on entering and leaving the service and on transfer***			
1182	Installation, resettlement and transfer allowances Non-differentiated appropriations	280 647	+ 8 581	289 228
1184	Temporary daily subsistence allowances Non-differentiated appropriations	281 930	+ 8 620	290 550
	Article 118 — Total	922 964	+ 17 201	940 165
119	***Adjustments to the remuneration of officials and other staff***			
1191	Provisional appropriation Non-differentiated appropriations	925 000	+ 28 282	953 282
	Article 119 — Total	1 034 802	+ 28 282	1 063 084
	CHAPTER 11 — TOTAL	46 613 169	+ 1 342 338	47 955 507
	CHAPTER 12			
121	***Allowances for staff assigned non-active status, retired in the interests of the service or dismissed***			
1210	Allowances on retirement in the interests of the service, pursuant to Articles 41 and 50 of the Staff Regulations Non-differentiated appropriations	75 500	+ 2 308	77 808
1215	Allowances on final termination of service Non-differentiated appropriations	820 000	+ 25 072	845 072
	Article 121 — Total	895 500	+ 27 380	922 880

COURT OF JUSTICE

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

CHAPTER 12 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Remarks

COURT OF JUSTICE

CHAPTER 12 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
129	***Provisional appropriation to cover any adjustments to pensions and various allowances***			
1291	Provisional appropriation to cover any adjustments to the financial rules			
	Non-differentiated appropriations	15 279	+ 467	15 746
	Article 129 — Total	20 790	+ 467	21 257
	CHAPTER 12 — TOTAL	916 290	+ 27 847	944 137
	Title 1 — Total	**57 554 123**	**+ 1 647 727**	**59 201 850**
	GRAND TOTAL	**72 543 599**	**+ 1 647 727**	**74 191 326**

COURT OF JUSTICE

CHAPTER 12 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS *(cont'd)*

Article Item	Remarks

SECTION V

COURT OF AUDITORS

COURT OF AUDITORS

REVENUE

Own resources

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 40			
400	***Proceeds from taxation on salaries, wages and allowances of Members of the institution, officials and other servants***	2 427 400	+ 71 225	2 498 625
401	***Staff contribution to the pension scheme***	1 267 900	+ 36 320	1 304 220
402	***Proceeds from special levy on remuneration***	262 450	+ 7 556	270 006
	CHAPTER 40 — TOTAL	3 957 750	+ 115 101	4 072 851
	Title 4 — Total	**3 957 750**	**+ 115 101**	**4 072 851**
	GRAND TOTAL	**4 140 750**	**+ 115 101**	**4 255 851**

COURT OF AUDITORS

Own resources

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Remarks

COURT OF AUDITORS

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 10 — MEMBERS OF THE INSTITUTION

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 10			
100	***Salaries, allowances and payments related to salaries***			
1000	Basic salaries Non-differentiated appropriations	1 625 000	+ 56 676	1 681 676
1001	Residence allowances Non-differentiated appropriations	243 600	+ 8 496	252 096
1002	Family allowances Non-differentiated appropriations	107 400	+ 3 746	111 146
	Article 100 — Total	1 976 000	+ 68 918	2 044 918
101	***Accident and sickness insurance and other social security charges*** Non-differentiated appropriations	97 100	+ 3 387	100 487
102	***Temporary allowances*** Non-differentiated appropriations	387 000	+ 13 498	400 498
103	***Pensions***			
1030	Retirement pensions Non-differentiated appropriations	203 600	+ 7 101	210 701
1032	Survivors' pensions Non-differentiated appropriations	26 400	+ 921	27 321
	Article 103 — Total	230 000	+ 8 022	238 022
109	***Provisional appropriation to cover any adjustments to the emoluments of Members of the institution***			
1090	Weightings Non-differentiated appropriations	61 600	+ 2 148	63 748

COURT OF AUDITORS

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 10 — MEMBERS OF THE INSTITUTION

Article Item	Remarks

COURT OF AUDITORS

CHAPTER 10 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
109	*(cont'd)*			
1091	Provisional appropriation to cover any adjustments to the emoluments Non-differentiated appropriations	55 100	+ 1 922	57 022
	Article 109 — Total	116 700	+ 4 070	120 770
	CHAPTER 10 — TOTAL	2 872 300	+ 97 895	2 970 195
	CHAPTER 11			
110	***Officials and temporary staff holding a post provided for in the establishment plan***			
1100	Basic salaries Non-differentiated appropriations	17 039 600	+ 594 298	17 633 898
1101	Family allowances Non-differentiated appropriations	1 763 600	+ 61 510	1 825 110
1102	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations) Non-differentiated appropriations	2 658 300	+ 92 715	2 751 015
1103	Secretarial allowances Non-differentiated appropriations	112 100	+ 3 910	116 010
	Article 110 — Total	21 573 600	+ 752 433	22 326 033
111	***Other staff***			
1110	Auxiliary staff Non-differentiated appropriations	337 000	+ 11 754	348 754
1111	Auxiliary interpreters and translators Non-differentiated appropriations	93 000	+ 3 244	96 244
	Article 111 — Total	430 000	+ 14 998	444 998
113	***Insurance against sickness, accidents and occupational disease***			
1130	Insurance against sickness Non-differentiated appropriations	573 500	+ 20 002	593 502
1131	Insurance against accidents and occupational disease Non-differentiated appropriations	113 900	+ 3 971	117 871
1132	Unemployment insurance for temporary staff Non-differentiated appropriations	28 600	+ 997	29 597

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CHAPTER 10 — MEMBERS OF THE INSTITUTION *(cont'd)*

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Remarks

COURT OF AUDITORS

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
113	*(cont'd)*			
1133	Constitution or maintenance of pension rights for temporary staff Non-differentiated appropriations	20 900	+ 729	21 629
	Article 113 — Total	736 900	+ 25 699	762 599
114	***Miscellaneous allowances and grants***			
1149	Other allowances and repayments Non-differentiated appropriations	8 000	+ 279	8 279
	Article 114 — Total	264 900	+ 279	265 179
115	***Overtime*** Non-differentiated appropriations	135 000	+ 4 708	139 708
118	***Allowances and expenses on entering and leaving the service and on transfer***			
1182	Installation, resettlement and transfer allowances Non-differentiated appropriations	290 500	+ 10 132	300 632
1184	Temporary daily subsistence allowances Non-differentiated appropriations	130 600	+ 4 555	135 155
	Article 118 — Total	668 800	+ 14 687	683 487
119	***Appropriation to cover adjustments to the remuneration of officials and other staff***			
1190	Weightings Non-differentiated appropriations	90 400	+ 3 153	93 553
1191	Provisional appropriation Non-differentiated appropriations	438 300	+ 15 287	453 587
	Article 119 — Total	528 700	+ 18 440	547 140
	CHAPTER 11 — TOTAL	24 602 900	+ 831 244	25 434 144

COURT OF AUDITORS

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT *(cont'd)*

Article Item	Remarks

COURT OF AUDITORS

CHAPTER 1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Heading	1991 budget	Amending and supplementary budget No 1	New amount
	CHAPTER 1 2			
1 2 1	***Allowance for staff assigned non-active status, retired in the interests of the service or dismissed***			
1 2 1 5	Allowances for staff whose service is terminated Non-differentiated appropriations	750 000	+ 26 158	776 158
	Article 1 2 1 — Total	750 000	+ 26 158	776 158
1 2 3	***Insurance against sickness*** Non-differentiated appropriations	25 500	+ 889	26 389
1 2 9	***Appropriation to cover adjustments to pensions and various allowances***			
1 2 9 0	Weightings Non-differentiated appropriations	7 900	+ 276	8 176
1 2 9 1	Provisional appropriations Non-differentiated appropriations	16 600	+ 579	17 179
	Article 1 2 9 — Total	24 500	+ 855	25 355
	CHAPTER 1 2 — TOTAL	800 000	+ 27 902	827 902
	Title 1 — Total	**29 539 220**	**+ 957 041**	**30 496 261**
	GRAND TOTAL	**32 581 020**	**+ 957 041**	**33 538 061**

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CHAPTER 12 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Remarks